

HISTORIC PRESERVATION MONTGOMERY COUNTY PROPERTY TAX CREDIT

CITY OF GAITHERSBURG INFORMATION SHEET

In September, 1984, the Montgomery County Council passed legislation providing for a tax credit against County real property taxes in order to encourage the restoration and preservation of privately owned structures located in the County and designated on the Master Plan for Historic Preservation individually or within a historic district (Chapter 52, Art. VI). In October, 1989, this legislation was extended to properties within municipalities which regulate historic structures under Maryland Annotated Code Article 66B, 8.01 et seq.

Work eligible for tax credit must meet the following criteria:

1. Be certified by the Historic District Commission (HDC) as contributing to restoration or preservation of sites listed on the Master Plan for Historic Preservation in Montgomery County, or on a municipal official zoning map, either individually or as a historic resource located within a historic district. "Non-historic" or "non-contributing" resources in a designated district may also be eligible on a case-by-case basis.
2. Be exterior work only.
3. Be undertaken with an approved Historic Area Work Permit, or
4. Be ordinary maintenance expenses which exceed \$ 1,000 when such work is certified by the Historic District Commission as having historic, architectural, or cultural value.
Note: All structures within a historic district are eligible for preservation tax credits - even new or "non-contributing" structures.
5. The work was done after September 21, 1979 or, in the case of municipalities, subsequent to the date of historic designation.
6. Work must be performed by a contractor with an approved Maryland State Home Improvement License and a valid license issued by Montgomery County. The Federal Tax Identification number of the contractor must also be provided.

The tax credit shall not be allowed for:

1. Any new construction including additions to existing buildings.
2. Interior work.
3. Work completed without the approval of the Historic District Commission.
4. The value of labor unless performed by a contractor licensed to do business in the County.

The tax credit shall be 10% of the amount expended and certified by the Historic District Commission as eligible.

The tax credit is allowed for the tax year immediately following the year in which the work or any portion thereof is completed. Any unused portion of this tax credit may be carried forward for as many as five (5) subsequent tax years.

If the property is removed from the Master Plan for Historic Preservation or the municipal official zoning map, any unused portion of the tax credit shall immediately lapse.

To apply for the credit:

1. Prior to April 1, preceding the tax year for which a credit is sought to be applied, the application form should be obtained from:

Gaithersburg City Hall
Planning and Code Administration
31 South Summit Avenue
Gaithersburg, Maryland 20877
Telephone: (301) 258-6330

2. Complete the application form and return to the Planning and Code Administration with documented receipts and photos by April 1.

The Historic District Commission will determine the eligibility of expenditures and send their findings to the Montgomery County Department of Finance for processing. The Director of Finance may require further documentation of the amounts expended as he deems necessary, and may reject all or part of the claimed expenditures for lack of proper documentation. The Director shall notify the applicant of approval or disapproval.

Any taxpayer aggrieved by the decision of the Director of Finance shall have the right to appeal to the Property Tax Assessment Appeal Board for the County.

Any person knowingly transmitting a false or fraudulent application or statement, or withholding information in order to obtain a tax credit under this section shall be subject to punishment as a Class A violation under Section 1-19 of Montgomery County Code.



HISTORIC PRESERVATION TAX CREDIT ELIGIBILITY (TCE) APPLICATION

In accordance with Chapter 52, Article VI of the Montgomery County Code.

Application TCE -
Filing Date _____
HDC Decision _____
HDC Decision Date _____
Inspection _____

OWNER OF RECORD

Name _____
Address _____
Telephone Numbers _____

I. In accordance with Chapter 52, Article VI, of the Montgomery County Code, I request a credit on my County property taxes for the following work:

- ☐ Restoration and preservation work, according to HDC guidelines, for an individually designated historic site or historic resource within a historic district, which was subject of an approved Historic Area Work Permit (HAWP).
- ☐ Ordinary maintenance on a historic site or historic resource within a historic district where the amount expended exceeds \$1,000 and was found by the HDC to have historic, architectural, or cultural value, and was approved for Tax Credit Eligibility (TCE).

II. The property is listed on the official City of Gaithersburg zoning map showing historically designated sites.

Property Address _____
Lot _____ Block _____ Subdivision _____
Property Tax Account Number _____ Historic Designation Date _____
Historic Designation Number _____ Historic Area Work Permit Number _____
Building Permit Number (if applicable) _____

III. Summary of work performed.

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____

continued on reverse side

For any **ordinary maintenance** performed, please write a statement showing that it has historic, architectural or cultural value. This statement should be as comprehensive as possible for it serves as the basis for the tax credit approval. Use additional page if necessary.

IV. ☐ I have filled out the Receipts Transmittal Form and have attached to it **all** receipts for the work for which I am claiming a credit.

V. ☐ I have attached **original before and after photos** showing completed work.

ACCEPTANCE OF APPLICATION: The material listed above is required to constitute a **complete** application. Applications will be formally accepted for processing only after staff has reviewed for **completeness**. Applicants will be contacted if additional information is needed.

I hereby have read, understand and, agree to the material presented on both sides of this form, and the attached information sheet, and understand that the Montgomery County Department of Finance ultimately determines the tax credit.

I hereby declare and affirm under penalties of perjury that the facts and matters contained in this application and transmittal of attachments are true and correct to the best of my knowledge, information and belief.

Applicant's Signature

Date

HISTORIC PRESERVATION TAX CREDIT RECEIPTS TRANSMITTAL

HISTORIC PRESERVATION TAX CREDIT ELIGIBILITY APPLICATION TCE - _____

Copies of all bills, vouchers and receipts in support of the above claim(s) must be attached to this transmittal, or your application will be considered incomplete and will not be processed.

ATTACHMENTS	MATERIALS USED/WORK DONE	DOLLAR AMOUNT
No. _____ Name of Contractor/Supplier: _____ License # _____ Federal ID # _____	_____ _____ _____ _____	_____ _____ _____ _____
No. _____ Name of Contractor/Supplier: _____ License # _____ Federal ID # _____	_____ _____ _____ _____	_____ _____ _____ _____
No. _____ Name of Contractor/Supplier: _____ License # _____ Federal ID # _____	_____ _____ _____ _____	_____ _____ _____ _____

Continue on back side if necessary.

I hereby certify that the attachments hereto are receipts for actual expenditures made in connection with the restoration and preservation of the structure referred to above. I affirm that the facts and matters contained in this transmittal are true and correct to the best of my knowledge.

Owner/Applicant _____ Date _____

ATTACHMENTS	MATERIALS USED/WORK DONE	DOLLAR AMOUNT
No. _____ Name of Contractor/Supplier: _____ _____ License # _____ Federal ID # _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
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